

## AGENDA PAPER

Item Number: 14

Date of Meeting: 14 October 2014

Subject: Annual Review of APES GN 30 *Outsourced Services*

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Action Required

For Discussion

For Information Only

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### Purpose

In accordance with Accounting Professional & Ethical Standards Board's (APESB) constitution, an annual review of APES GN 30 *Outsourced Services* (APES GN 30) needs to be performed to identify and resolve any issues identified by stakeholders.

### Background

APESB issued APES GN 30 *Outsourced Services* in March 2013 to provide guidance for Members in Public Practice to manage risks associated with providing or utilising Outsourced Services in the delivery of Professional Services.

### Consideration of Issues

APESB Technical Staff have completed the following procedures to identify any issues associated with APES GN 30:

- Consulted with the Professional Bodies to identify whether Members or other stakeholders have raised any issues with the Professional Bodies in respect of APES GN 30;
- Reviewed the APESB Issues Register to identify whether stakeholders have reported any matters in relation to APES GN 30; and
- Performed an internal technical review of APES GN 30.

The issues identified as a result of completion of the above procedures have been addressed in the attached Annual Review Report.

### Staff Recommendation

The Board note the Annual Review of APES GN 30 *Outsourced Services*.

**Material presented**

Agenda Item 14 (a) Annual Review of APES GN 30 *Outsourced Services*.

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**Date:** 30 September 2014